

**ABSTRACT**

A sound absorbing material having a homogenous mixture of an organic man-made fiber, an inorganic man-made fiber, a co-  
5 binder, and a cellulose material wherein the organic man-made fiber is polyester, the inorganic man-made fiber is fiberglass, and the co-binder is a thermo-setting resin. The cellulose material may include Kaolin clay and/or boric acid.